

351—4.10(68A,68B) Time of filing. A report must be physically received by the board or, if mailed, shall bear a United States Postal Service postmark dated on or before the report due date. Faxed, E-mailed, or electronically filed reports must be submitted on or before 11:59 p.m. of the report due date. However, as provided in Iowa Code section 68A.402 as amended by 2007 Iowa Acts, Senate File 42, section 1, and 2007 Iowa Acts, House File 413, section 3, any report that is required to be filed five days prior to an election must be physically received by the board prior to 4:30 p.m. on the report due date. If the due date falls on a Saturday, Sunday, or holiday on which the board office is closed, the due date is extended to the first working day when the board office is open.

This rule is intended to implement Iowa Code section 68A.402 as amended by 2007 Iowa Acts, Senate File 42, section 1, and 2007 Iowa Acts, House File 413, section 3, and Iowa Code section 68B.32A(6) as amended by 2007 Iowa Acts, Senate File 40, section 3.